

# PROPOSED TARIFF ON MANY ITEMS

A Concise Statement of the  
Changes Made by New  
Bill.

## COMMODITIES ON FREE LIST

Rates Raised on Some Luxuries—Raw  
Wool Placed on Free List and Sugar  
Given Heavy Reduction—Farm  
Products Reduced.

Washington.—Important changes in  
rates on variety of commodities in the  
new tariff bill now before congress  
follow:

Barley malt, from 45 cents to 25  
cents a bushel.

Buckwheat, from 15 cents to 8 cents  
a bushel.

Oats, from 15 cents to 10 cents a  
bushel.

Rice, cleaned, from 2 cents to 1 cent  
a pound.

Wheat, from 25 cents to 10 cents a  
bushel.

Butter, from 6 cents to 3 cents a  
pound.

Cheese, from 6 cents a pound to 20  
per cent ad valorem.

Beans, from 45 cents to 25 cents a  
pound.

Eggs, from 5 cents to 2 cents per  
dozen.

Nursery cuttings and seedlings,  
from 25 per cent to 15 per cent.

Fresh vegetables, from 25 per cent  
to 15 per cent.

Apples, peaches, etc., from 25 cents  
to 10 cents a bushel.

Raisins, from 2½ cents to 2 cents  
a pound.

Lemons—Present rate 1½ cents  
pound, proposed rate 17 cents  
for package under 1½ cubic feet, 35  
cents for package up to 2½ cubic  
feet, 70 cents for package up to 5  
cubic feet, ½ cent a pound for lemons  
in bulk or in larger packages.

Oranges, limes, grapefruit, etc.—  
Present rate 1 cent pound, proposed  
rate same as for lemons.

Pineapples, from 8 cents to 6 cents  
a cubic foot capacity of barrels or  
packages, from \$8 to \$5 a thousand in  
bulk.

Chocolate and cocoa—Present rate  
when valued from 15 cents to 24  
cents, 2½ cents a pound and 10 per  
cent ad valorem additional; proposed  
rate 8 per cent ad valorem.

Value of Raw Wool a Factor.

Woolen manufactured goods and  
clothing—Present tariff rates are  
based in many cases on value of raw  
wool. Comparison is here made with  
the equivalent ad valorem duties as  
previously estimated by the ways and  
means committee on wool prices in  
1910:

Combed wool and tops, from 105  
per cent to 15 per cent.

Cloths, knit fabrics, felts and manu-  
factured goods, from 97 per cent to  
35 per cent.

Suspenders, ribbons, bindings, etc.,  
from 83 per cent to 35 per cent.

Cotton manufactures:

Curtains, table covers, etc., from 50  
to 35 per cent.

Garters, suspenders, etc., from 45  
per cent to 25 per cent.

Table cloths, from 40 to 25 per  
cent.

Lace curtains, etc., from 50 to 45  
per cent.

Miscellaneous cotton goods, from 45  
to 30 per cent.

Earthenware and Glassware.

Cement from 8 cents a hundred  
pounds to 5 per cent ad valorem.

Lime from 5 cents a hundred  
pounds to 5 per cent ad valorem.

China clay, a ton, from \$2.50 to  
\$1.25.

Fuller's earth, manufactured, from  
\$3 to \$1.50 a ton.

Mica, manufactured; from 5 cents  
and 20 per cent additional a pound to  
30 per cent ad valorem.

China ware, decorated, from 60 per  
cent to 55 per cent ad valorem;

china ware, plain white, from 55 per  
cent to 50 per cent ad valorem.

Cut and decorated glass from 60  
per cent to 45 per cent ad valorem.

Mirrors from 11 cents and 25 cents  
a square foot to 7 cents and 13 cents  
a square foot.

Marble, rough, from 65 cents to 50  
cents a cubic foot.

Marble articles from 50 per cent to  
45 per cent ad valorem.

Granite and building stone, dressed,  
from 50 per cent to 25 per cent ad  
valorem.

Iron, steel and metal products:

Reduction on Automobiles.

Automobiles and motorcycles, 45 per  
cent to 40 per cent.

Ferromanganese, from \$2.50 a ton  
to 15 per cent.

Round iron from \$6 to \$12 a ton to  
8 per cent.

Iron and steel forgings from 30  
per cent to 15 per cent.

Ball and roller bearings from 45 to  
35 per cent.

Sheet steel or iron, now \$6 to \$18,  
cut to 20 per cent.

Tin plate, now \$24 a ton, cut to 20  
per cent.

Shotguns and rifles, now \$2.25 to  
\$10 each, changed to 35 per cent.

Table and kitchen ware, from 40 to  
25 per cent.

Steam engines, printing presses,  
machine tools, from 30 to 15 per cent.

Embroidering and lace making  
machines, now free, made dutiable at 25  
per cent.

The schedule carries a blanket  
clause that articles or wares not spe-  
cially mentioned shall pay 50 per cent.

if wholly or partly of platinum, gold  
or silver, and 25 per cent. if wholly or  
in chief value composed of iron, steel,  
lead, copper, nickel, pewter, zinc,  
aluminum or other metal. Tableware,  
penknives and watch movements are  
required to bear the names of the  
manufacturer and country of origin.

Lead bearing ore, from 1½ cents a  
pound to half a cent.

As to Aluminum and Lead.

Aluminum, from 7 cents a pound to  
25 per cent.

Antimony, from 1 cent a pound to  
10 per cent.

Lead bullion, from 2 1-3 cents a  
pound to 25 per cent.

Nickel pigs, from 6 cents a pound to  
10 per cent.

Chemicals, oils and paints:

Alkalis and compounds, from 25 per  
cent ad valorem to 15 per cent.

Alum, etc., from ¼ cent a pound to  
15 per cent ad valorem.

Bleaching powder, from 1-5 cent to  
1-10 cent a pound.

Fruit oils and essences, from \$1 a  
pound to 20 per cent ad valorem.

Flaxseed and linseed oil, from 15  
cents a gallon to 12 cents.

Cod, seal and white oil, from 7 cents  
a gallon to 5 cents.

Crude opium, from \$1.50 a pound to  
\$3.

Prepared opium, from \$2 a pound to  
\$4.

Other and other earths: Present  
rates range from ¼ cent to ¾ cent a  
pound; proposed rate 5 per cent ad  
valorem.

Orange mineral, from 3¼ cents a  
pound to 25 per cent.

Zinc oxide, from 1 cent a pound to  
10 per cent.

Paints, colors, etc., from 30 per  
cent to 15 per cent.

White lead, from 3 cents a pound to  
25 per cent.

Sponges, from 20 per cent to 10 per  
cent.

Reduction in Silk Goods.

Chiffons, clothing, ready-made, ar-  
ticles of wearing apparel of every de-  
scription, including knit goods, from  
60 per cent to 50 per cent ad va-  
lorem.

Woven fabrics, from 50 per cent to  
45 per cent ad valorem.

Beltings, cords, tassels, ribbons of  
artificial and imitation silk or horse  
hair, from 45 cents a pound and 60 per  
cent ad valorem additional, to 60 per  
cent ad valorem.

Lumber and wood:

Veneers, from 20 to 15 per cent.

Oiler or willow for basketmakers' use,  
from 25 per cent to 10 per cent.

Willow furniture, from 45 to 25 per  
cent.

Details of the Sugar Schedule.

The sugar schedule eliminates the  
Dutch standard of color and reduces  
the basic rate on sugar testing by the  
polariscope not above 75 degrees from  
.95 cent a pound to .71 cent a pound.

For each additional degree shown by  
the polariscope test the additional  
rate is reduced from thirty-five one-  
thousandths of 1 cent a pound to  
twenty-six one-thousandths of 1 cent  
a pound.

The other items in the cane sugar  
section are changed as follows: Mo-  
lasses testing not above 40 degrees,  
from 20 to 15 per cent ad valorem;  
testing above 40 and not above 56 de-  
grees, from 3 cents to 2½ cents a gal-  
lon; testing above 56 degrees, from 6  
cents to 4½ cents a gallon. At the  
end of the section the following clause  
is added: "Provided that three years  
after the day when this act shall take  
effect the articles hereinbefore enu-  
merated in this paragraph shall there-  
after be admitted free of duty."

Maple sugar and refined sirups, from  
4 to 3 cents a pound.

Glucose or grape sugar, from 1½ to  
1½ cents a pound.

Unmanufactured sugar cane, from 20  
to 15 per cent.

(A provision placing the articles in  
this section on the free list after three  
years is also included.)

Sugar candy valued at 15 cents a  
pound or less from 4 cents a pound  
and 15 per cent ad valorem to 2  
cents a pound; valued at more than  
15 cents a pound, from 50 to 25 per  
cent.

(Cuban sugars by treaty arrange-  
ments come in at a 20 per cent. reduc-  
tion from the regular duties.)

Scrap tobacco, taken from a general  
classification, at a rate of 55 cents a  
pound, and given an individual classi-  
fication of 35 cents a pound.

Flax, hemp and jute:

Flag, hackled, from 3 to 1½ cents a  
pound.

Tow and flax, from \$20 to \$10 a  
ton.

Hemp and tow of hemp, from 1 cent  
to ½ cent a pound.

Hemp, hackled, from 2 to 1 cent a  
pound.

Mattings, Linoleum, Etc.

Floor mattings, from 3½ cents to ½  
cent a square yard.

Linoleum and oilcloth, now classi-  
fied from 8 cents a square yard and 25  
per cent, to 10 cents a square yard and  
20 per cent, reclassified at the follow-  
ing rates—plain or stamped linoleum,  
30 per cent.; inlaid linoleum, 35 per  
cent.; oilcloth, 15 per cent.

Pile fabrics, from 60 to 40 per cent.

Bags or sacks of single jute yarns,  
from ½ cents a pound and 15 per cent,  
to 25 per cent.

Paper and Books:

Printing paper (other than paper  
commercially known as hand made or  
machine hand made paper, Japan pa-  
per and imitation Japan paper by  
whatever name known), unsized, sized  
or glued, suitable for the printing of  
books and newspapers, but not for cov-  
ers or bindings, not specially pro-  
vided for in this section, valued above  
2½ cents a pound, 12 per cent ad  
valorem; "Provided, however, that if  
any country, dependency, province or  
other subdivision of government shall  
impose any export duty, export li-  
cense fee, or other charge of any kind  
whatsoever (whether in form of ad-

ditional charge, or license fee, or oth-  
erwise) upon printing paper, wood pulp  
or wood for use in the manufacture of  
wood pulp, there shall be imposed  
upon printing paper, when imported  
either directly or indirectly from such  
country, dependency, province, or oth-  
er subdivision of government, an ad-  
ditional duty equal to the amount of  
such country, dependency, province or  
other subdivision of government, upon  
printing paper, wood pulp or wood for  
use in the manufacture of wood  
pulp."

Writing paper, from 3 cents a pound  
and 15 per cent ad valorem to 25 per  
cent.

Envelopes, from 20 to 15 per cent.

Books, from 25 per cent to 15 per  
cent.

Photograph albums, from 35 per  
cent to 25 per cent.

Manufactures of paper, from 35 to  
25 per cent.

Sundries:

Straw hats, unblocked and un-  
trimmed, 35 per cent to 25 per cent.

Brushes and feather dusters, from  
40 to 25 per cent.

Fireworks, from 12 to 10 cents a  
pound.

Gunpowder valued at less than 20  
cents a pound, from 2 cents to ½  
cent a pound; valued over 20 cents  
a pound, from 4 cents to 1 cent a  
pound.

Furs, Hats, Gloves.

Furs, dressed on skin, from 20 to 30  
per cent; partly manufactured furs,  
from 50 to 40 per cent; furs for hat-  
ters' use, from 20 to 15 per cent.

Hats, bonnets and hoods of felt,  
taxed under the classification of the  
present law from \$1.50 a dozen and 20  
per cent ad valorem to \$7 a dozen and  
20 per cent, placed in the new bill at  
40 per cent ad valorem.

Women's glove gloves, from \$1.25 to  
\$1 a dozen when not over 14 inches in  
length; an additional tax of 25 cents  
a dozen for each inch in length over  
14 inches.

Women's kid gloves, from \$3 to \$2  
a dozen, not over 14 inches in length;  
an additional 25 cent tax a dozen for  
each inch over 14 inches in length.

Cumulative duty on lined gloves,  
cotton lined, from \$1 to 25 cents a  
dozen; silk or wool lined, from \$1 to  
50 cents a dozen; fur lined, from \$1  
to \$2.

Musical instruments, from 45 to 35  
per cent.

Photographs, from 45 to 25 per  
cent.

Photographic plates, from 25 to 15  
per cent.

Moving picture films, from 25 to 20  
per cent.

Umbrellas and sun shades, from 50  
to 30 per cent.

The schedule carries a general pro-  
vision increasing the duty on manu-  
factured articles not specifically pro-  
vided for in the section from 15 to 20  
per cent. Unmanufactured articles re-  
main at 10 per cent.

## NEW INCOME TAX STARTS AT \$4,000

Elaborate Provision for Gradu-  
ated Payment System in  
New Tariff Bill.

Washington, D. C.—Included in the  
Democratic tariff revision bill is an  
income tax section, which would re-  
quire every resident of the United  
States who earns more than \$4,000 a  
year to pay a tax of 1 per cent on  
his earnings in excess of the exemp-  
tion. This would not compel the man  
who earns only \$4,000 to pay a tax,  
but it would demand that one who  
earned \$4,100, for example, pay into  
the government treasury an annual  
tax of 1 per cent, or \$10, or \$1.

The bill also would provide higher  
rates of taxation for persons with  
larger incomes, adding a surtax of 1  
per cent, additional on earnings in ex-  
cess of \$20,000; 2 per cent, additional  
on earnings in excess of \$50,000, and 3  
per cent, additional on earnings in ex-  
cess of \$100,000.

How Surtax Would Be Imposed.

Under the surtax provisions the man  
who earns \$20,000 would pay to the  
government each year at the rate of  
1 per cent, on \$16,000 (\$4,000 exempt),  
or \$160. If he earns \$30,000, he would  
pay 1 per cent, on \$16,000, and 2 per  
cent, on \$10,000, making his annual  
tax \$360. The person with a \$50,000  
income would pay 1 per cent, on \$16,  
000 and 2 per cent, on \$30,000—a total  
tax of \$760. The man with an income  
of \$100,000 would be required to pay  
1 per cent, on \$16,000, 2 per cent, on  
\$30,000, and 3 per cent, on \$50,000,  
which would be \$1,500, bringing his  
total income tax to \$2,260. Anyone  
with a net income of a million  
would pay this \$2,260 on his first  
\$100,000 and in addition he would pay  
4 per cent, on \$900,000, which would  
bring his total tax to \$38,260.

This bill also would re-enact the  
present corporation tax law, imposing  
a 1 per cent tax on the earnings of  
corporations, stock companies, insur-  
ance companies and the like, but it  
would exempt partnerships. This is a  
flat tax, there being no graduated  
scale as the earnings increase. The  
few changes from the present corpo-  
ration tax act, concern chiefly the time  
of making returns and the time for  
collection.

The bill includes under its provi-  
sions the property and earnings in this  
country of persons who live abroad.

May Bring in \$100,000,000.

It is estimated by members of the  
ways and means committee that ap-  
proximately \$100,000,000 in revenue  
may be derived from this new tax, in-  
cluding the corporation tax, that  
amount making up for the deficit in

revenues to be derived from imports  
by virtue of the greatly reduced tariff  
and the transfer to the free list of  
articles that are classed as necessa-  
ries of living.

Incomes of taxable persons shall  
include gains, profits and income de-  
rived from salaries, wages or com-  
pensation for personal service of  
whatever kind and in whatever form  
paid, or from professions, vocations,  
business, trade, commerce or sales or  
dealings in property, also from inter-  
est, rent, dividends, securities, includ-  
ing income from property, income  
from but not the value of property  
acquired by bequest, devise or de-  
cent, and also proceeds of life insur-  
ance policies paid upon death of per-  
sons insured.

Provision Made for Deductions.

The bill allows as deductions in  
computing net income all necessary  
expenses actually incurred in carrying  
on any business, not including per-  
sonal living or family expenses, inter-  
est accrued and payable within the  
year by a taxable person on indebted-  
ness; all national, state, county,  
school and municipal taxes, not in-  
cluding local benefit taxes; losses in-  
curred in trade or from fires, storms  
or shipwreck not compensated by in-  
surance or otherwise; debts actually  
ascertained as worthless and charged  
off; also reasonable allowance for  
wear and tear on property; but no de-  
duction will be allowed for expense  
of restoration or improvements made  
to increase property value.

It excepts also, in computing net in-  
come, amounts received as dividends  
upon the stock of any corporation,  
joint stock company, association or  
insurance company which is taxable  
upon its net income under the cor-  
poration tax provision of the bill.

The bill excludes the compensation  
of the president of the United States  
during his term, that of judges of the  
Supreme and inferior courts of the  
United States, and compensation of  
all officers and employees of a state or  
any political subdivision thereof.

System of Collection Framed.

It establishes a system of collection  
of the tax at its source, requiring all  
persons, firms, copartnerships, com-  
panies, corporations, joint stock com-  
panies, associations or insurance com-  
panies, and all trustees, executors, ad-  
ministrators, receivers, etc., and offi-  
cers and employees of the United  
States having the control or disposal  
of salaries, wages, interest and other  
profits and income of another person  
to withhold and pay to the collector  
of internal revenue the amount of in-  
come tax due from such person. All  
such persons or firms are made per-  
sonally liable for such tax.

Persons or corporations liable to  
make return on incomes who fail to  
do so at a specified time, are made  
liable to a fine not exceeding \$500 and  
the penalty for false or fraudulent re-  
turns is fixed at \$1,000 or imprison-  
ment not exceeding one year, or both.

"In formulating this additional im-  
post," said Chairman Underwood in  
his report, "the attempt has been  
made to provide not only a source of  
revenue, but also a means of redress-  
ing in some measure the unequal tax  
burdens which result from the prac-  
tice of basing the federal income en-  
tirely upon customs and internal re-  
venue duties. This is a system of tax-  
ation which inevitably throws the bur-  
den of supporting the government up-  
on the shoulders of the consumers.

It correspondingly exempts the men  
of larger income, whose consumption  
of the ordinary necessities of life is  
subject to tariff taxation in a far less  
aggregate degree than is that of smaller  
income earners, who expend the  
greater proportion of their resources  
for the ordinary necessities of life."

Underwood Defends Plan.

Speaking of the principle of tax-  
ation laid down and the graduated sys-  
tem proposed, Mr. Underwood de-  
clared:

"The progressive principle already  
has been sustained by the Supreme  
court of the United States in the in-  
heritance tax cases and there can be  
no doubt that the same principle ap-  
plies to the income tax included in  
this bill and will be fully upheld  
should it ever be called into question.

Owing to defects in personal property  
taxation, the larger incomes in the  
United States have for many years  
been able to escape with less than  
their share of the general burden of  
taxation, and this inequity will be,  
it is believed, in part overcome by  
the plan proposed."

The bill provides that all taxable  
persons shall be notified of the amount  
for which they are liable under the  
law on or before the 1st day of June  
of each year and assessments must be  
paid on or before June 30. For delay  
in making payments and ten days af-  
ter notice, there shall be added the  
sum of 5 per cent, of the amount of  
tax unpaid and interest at the rate of  
1 per cent, a month from the time the  
tax fell due.

The corporation tax provision, it is  
directed, shall be computed upon in-  
come for the year ending December  
31, 1913, and for each calendar year  
thereafter. It is provided, however,  
that corporations may designate the  
last day of any month as the day of  
the closing of the fiscal year and may  
have the tax computed on the basis  
of net income ending on its designated  
day. All labor, agricultural, horti-  
cultural, fraternal, religious and mu-  
tual benefit societies are made exempt  
from the tax.

Has the Earmarks.

Guide.—In front of you is the na-  
tional capital.

Miss Gush—Oh, isn't it angelic?

Mr. Grouch—Angelica? Why, young  
woman, how can you speak of it as  
being angelic?

Miss Gush—Well, it has wings,  
hasn't it?

## SENATORS BY DIRECT VOTE

Connecticut the Thirty-Sixth State to  
Ratify the Constitutional Amend-  
ment—Operative Now.

Washington, D. C.—Direct election  
of United States senators by the peo-  
ple was authorized and made compul-  
sory, when the Connecticut legisla-  
ture ratified the constitutional amend-  
ment submitted by congress less than  
a year ago. Ratification already had  
been given by thirty-five states.

The situation that results through-  
out the country where many legisla-  
tures have adjourned until 1915 is such  
as to leave confusion in the minds of  
members of the senate as to how the  
early steps toward direct election of  
senators will be carried out.

While the proclamation of the sec-  
retary of state announcing final ratifi-  
cation of the amendment by thirty-six  
states is required by law, Senator  
Bristow and Senator Borah, leaders  
in the direct elections fight in con-  
gress, expressed the opinion that the  
amendment is for all practical pur-  
poses now a part of the constitution.

"Any man who may be elected to  
the senate hereafter must be elected  
directly," said Borah.

## BILLS RAINED ON CONGRESS

Measures Introduced the First Day  
Covered Everything From Cur-  
rency to Flood Relief.

Washington, D. C.—Bills and res-  
olutions to reform the nation's cur-  
rency system, to prevent floods of the  
Mississippi river, to provide for re-  
lief of flood sufferers, to build govern-  
ment railroads in Alaska and for a  
host of other purposes, were intro-  
duced in both houses of congress the  
first day of the session. The meas-  
ures represented weeks of work on  
the part of senators and representa-  
tives in the preparation of legislative  
drafts to be urged for immediate ac-  
tion.

Several currency reform bills ap-  
peared, one by Senator Hitchcock of  
Nebraska, a member of the senate  
committee that will prepare currency  
legislation. It would establish twenty  
distinct national reserve associations  
with wide powers of note issue, dis-  
count and exchange. The bill devised  
by the National Monetary Commission  
was introduced again by Senator  
Lodge, acting for Senator Weeks.

## THE POPE'S CONDITION GRAVE

Is Suffering